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Date: September 26, 2005

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Examiner Long Pham	U.S. Patent and Trademark Office	571-273-8300	
From:	Ramyar M. Farid	<i>Direct Phone:</i>	202.756.8146
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<i>Sent By:</i>	Matilda Newman	<i>Direct Phone:</i>	202-756-8661
<i>Client/Matter/Tkpr:</i>	60188-664/5328	<i>Original to Follow by Mail:</i>	No
		<i>Number of Pages, Including Cover:</i>	15
Re:	Application Number: 10/674,068		
	Attorney Docket No.: 60188-664		

Message:

This is an Amendment in response to the Office Action dated June 24, 2005.

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U.S. practice conducted through McDermott Will & Emery LLP.
600 Thirteenth Street, N.W. Washington, D.C. 20005-3098 Telephone: 202.756.8000

WDC991139095-1.060188.0664

PAGE 1/15 * RCVD AT 9/26/2005 11:12:43 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-6/24 * DNIS:2738300 * CSID:202 756 8087 * DURATION (mm:ss):03:12

SEP 26 2005

Docket No.: 060188-0664

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
 Makoto TSUTSUE, et al. : Confirmation Number: 1409
 Application No.: 10/674,068 : Group Art Unit: 2814
 Filed: September 30, 2003 : Examiner: Long PHAM

For: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	Fee
Total Claims	22	22	0	\$50.00 =	\$0.00
Independent Claims	3	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00.
 The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP


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 Date: September 26, 2005

Please recognize our Customer No. 20277 as our correspondence address.

WDC099 1138591-1.060188.0664

SEP 26 2005

Docket No.: 060188-0664

PATENT

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In re Application of : Customer Number: 20277
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AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated June 24, 2005, having a three-month shortened statutory period for response set to expire on September 24, 2005 (Saturday), reconsideration of the above-identified application is respectfully requested in view of the following amendment and remarks.